

**Enrolled Memorandum of the Meeting
Study Session/Meeting
Twenty-Eighth Town Council of Highland
Monday, October 07, 2019**

The Twenty-Eighth Town Council of the Town of Highland, Lake County, Indiana met in a study session on **Monday, October 07, 2019** at 6:40 O'clock P.M., in the regular place, the meeting chambers of the Highland Municipal Building, 3333 Ridge Road, Highland, Indiana.

Silent Roll Call: Councilors Bernie Zemen, Konnie Kuiper, Mark Herak and Steve Wagner were present. Dan Vassar was absent. The Clerk-Treasurer, Michael W. Griffin, was present to memorialize the proceedings. A quorum was attained.

Officials Present: Kathy DeGuilio-Fox, Redevelopment Director was also present.

Additional Officials Present: Ed Dabrowski, IT Consultant (Contract); and Larry Kondrat, Board of Waterworks Directors were present.

Guests: Robin Carlascio of the Idea Factory, was also present.

General Substance of Matters Discussed.

1. **Review Budget Materials.** The Clerk-Treasurer reviewed with the Town Council the notices posted or published on the Gateway Portal for the Civil Town, the Sanitary District and the Waterworks District.

The Clerk-Treasurer also indicated that as proposed, the budget was \$399,921 over the maximum levy. The Sanitary District is \$447,395 over the maximum levy as proposed.

The Clerk-Treasurer noted that these would be reduced at time of adoption or closed by action of the Department of Local Government Finance.

The Clerk-Treasurer also reviewed the estimated circuit breaker credit losses to property tax revenue for 2020. It was noted that for the civil government budgets subject to the maximum levy controls, excluding the cumulative capital development fund, is **\$1,115,783**.

The Clerk-Treasurer indicated that the policy choice for the Town Council is first to continue to seek to balance the budget relative to the maximum levy. Further, it would need to determine how much it wishes to adjust the budget to ameliorate the impact of the circuit breaker credit losses. It was noted that the reserves in the General Fund, the Park and Recreation Fund and the Redevelopment General Fund would cover some losses but not long term.

The Town Council President offered that at least he hoped that they would work toward balance within the maximum levy.

The Clerk-Treasurer also noted that the estimate of circuit breaker losses to the Sanitary District Operating Fund would exceed the maximum levy allowed for the fund.

The packet included the Notice of Proposed Budgets and the proposed Financial Statements. There was also a summary of spending for all the budgeted funds.

There was no further discussion.

NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at **Office of CLERK-TREASURER, 3333 RIDGE ROAD, HIGHLAND, INDIANA 46322.**

Notice is hereby given to taxpayers of **HIGHLAND CIVIL TOWN, Lake County, Indiana** that the proper officers of **Highland Civil Town** will conduct a public hearing on the year **2020** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Highland Civil Town** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Highland Civil Town** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Highland Civil Town** will meet to adopt the following budget:

Public Hearing Date	Monday, October 14, 2019	Adoption Meeting Date	Monday, October 28, 2019
Public Hearing Time	6:30 PM	Adoption Meeting Time	6:30 PM
Public Hearing Location	3333 RIDGE ROAD, HIGHLAND, INDIANA 46322	Adoption Meeting Location	3333 RIDGE ROAD, HIGHLAND, INDIANA

Estimated Civil Max Levy	\$8,228,138
Property Tax Cap Credit Estimate	\$657,393

Special Notes:	For the purposes of this notice, the tax rates are calculated upon 70% of the net assessed valuation from FY 2019. This makes the proposed tax rates higher than will likely be finally approved. General, Park and Recreation, Redevelopment General, Police Pension and Cum Capital Development Funds' total levies cannot exceed the maximum when finally adopted. Finally, the proposed tax levies for debt will be finally reduced by the Department of Local Government Finance to support 2020 needs and 15% of 2021 needs, as provided by law.
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1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0101-GENERAL	\$7,985,382	\$6,812,838	\$350,972	\$5,424,853	25.59%
0180-DEBT SERVICE	\$1,050,642	\$1,625,785	\$104,749	\$1,293,817	25.66%
0254-LOCAL INCOME TAX	\$500,000	\$0	\$0	\$0	
0342-POLICE PENSION	\$899,848	\$2,707	\$147	\$2,238	20.96%
0706-LOCAL ROAD & STREET	\$411,724	\$0	\$0	\$0	
0708-MOTOR VEHICLE HIGHWAY	\$1,289,377	\$0	\$0	\$0	
1151-CONTINUING	\$45,500	\$0	\$0	\$0	
1301-PARK & RECREATION	\$2,424,000	\$1,274,796	\$72,863	\$1,185,253	7.55%
1380-PARK BOND	\$1,432,488	\$2,412,597	\$93,754	\$1,357,612	77.71%
2379-CUMULATIVE CAPITAL IMP (CIG TAX)	\$115,000	\$0	\$0	\$0	
2391-CUMULATIVE CAPITAL DEVELOPMENT	\$509,440	\$550,000	\$35,991	\$550,656	-0.12%
2411-ECONOMIC DEV INCOME TAX CREDIT	\$600,000	\$0	\$0	\$0	
2430-REDEVELOPMENT - GENERAL	\$267,817	\$298,563	\$15,394	\$273,089	9.33%
2431-REDEVELOPMENT - CAPITAL	\$0	\$0	\$0	\$0	
2482-REDEVELOPMENT BOND	\$230,668	\$345,646	\$13,414	\$189,148	82.74%
6421-DISTRICT SOLID WASTE MANAGEMENT	\$192,725	\$0	\$0	\$0	
9500-Information & Communication Technology	\$211,766	\$0	\$0	\$0	
9501-VIPS/Park Public Safety Fund	\$6,000	\$0	\$0	\$0	
9502-Special Events Non-Reverting	\$85,256	\$0	\$0	\$0	
9521-CARDINAL CAMPUS ALLOCATION AREA FUND	\$347,375	\$0	\$0	\$0	
Totals	\$18,605,008	\$13,322,932	\$687,284	\$10,276,666	

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Notice is hereby given to taxpayers of **HIGHLAND SANITARY DISTRICT, Lake County, Indiana** that the proper officers of **TOWN of HIGHLAND** will conduct a public hearing on the year **2020** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **TOWN of HIGHLAND** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **TOWN of HIGHLAND** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **TOWN of HIGHLAND** will meet to adopt the following budget:

Public Hearing Date	Monday, October 14, 2019	Adoption Meeting Date	Monday, October 28, 2019
Public Hearing Time	6:30 PM	Adoption Meeting Time	6:30 PM
Public Hearing Location	3333 RIDGE ROAD, HIGHLAND, INDIANA	Adoption Meeting Location	3333 RIDGE ROAD, HIGHLAND, INDIANA

Estimated Civil Max Levy	\$220,170
Property Tax Cap Credit Estimate	\$129,385

Special Notes:	The tax rates are calculated upon 70% of the net assessed valuation from FY 2019. The rates will be reduced by the Department of Local Government Finance. Sanitary Special Operating Fund: The actual amount of the maximum levy for FY 2020 is \$220,170 and only applies to the Sanitary District Operating Fund. Sanitary District Bond & Interest Fund: The Exempt Debt Service Fund is now conflated with the regular Debt Service as the Circuit Breaker Exemption expired pursuant to Article 10 of the Indiana Constitution. For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2019. This makes the tax rate higher than will likely be finally approved. Finally, the proposed tax levy for debt will be finally reduced by the Department of Local Government Finance to support 2020 needs and 15% of 2021 needs, as provided by law.
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1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
8201-SPECIAL SANITARY GENERAL	\$2,679,620	\$668,412	\$7,990	\$212,652	214.32%
8280-SPECIAL SANITARY DEBT SERVICE	\$2,353,859	\$3,923,633	\$162,072	\$2,190,311	79.14%
8284-SPECIAL SANITARY DEBT SERVICE EXEMPT FROM CIRCUIT BREAKERS	\$0	\$0	\$0	\$138,783	-100.00%
Totals	\$5,033,479	\$4,592,045	\$170,062	\$2,541,746	

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Notice is hereby given to taxpayers of **HIGHLAND WATER DISTRICT, Lake County, Indiana** that the proper officers of **Town of Highland** will conduct a public hearing on the year **2020** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Town of Highland** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Town of Highland** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Town of Highland** will meet to adopt the following budget:

Public Hearing Date	Monday, October 14, 2019	Adoption Meeting Date	Monday, October 28, 2019
Public Hearing Time	6:30 PM	Adoption Meeting Time	6:30 PM
Public Hearing Location	3333 RIDGE ROAD, HIGHLAND, INDIANA	Adoption Meeting Location	3333 RIDGE ROAD, HIGHLAND, INDIANA

Estimated Civil Max Levy	\$0
Property Tax Cap Credit Estimate	\$640

Special Notes:	For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2019. This makes the tax rate higher than will likely be finally approved. Finally, the proposed tax levy will be finally reduced by the Department of Local Government Finance to support 2020 needs and 15% of 2021 needs, as provided by law.
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1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
8383-WATER DISTRICT DEBT SERVICE	\$144,196	\$276,347	\$9,969	\$165,644	66.83%
Totals	\$144,196	\$276,347	\$9,969	\$165,644	

FY 2020 Town of Highland Budget Executive Summary:				
Corporation General Fund	2017	2018	2019	2020
Department or Office	Adopted/Final	FINAL	ADOPTED	PROPOSED
<i>Clerk-Treasurer</i>	\$213,739	\$247,126	\$258,276	\$266,168
Town Council	\$239,121	\$239,501	\$239,501	\$239,221
<i>Fire Dept</i>	\$426,629	\$421,744	\$404,630	\$426,368
<i>Police Dept.</i>	\$5,119,482	\$5,270,837	\$5,457,992	\$5,738,986
Plan Commission	\$71,413	\$70,955	\$71,413	\$71,413
ABZA	\$26,535	\$26,409	\$22,719	\$22,719
Building & Inspection	\$366,691	\$343,869	\$356,648	\$373,631
Town Hall & Monuments	\$44,925	\$44,925	\$30,125	\$30,125
Services/Works Brd.	\$793,010	\$798,335	\$778,458	\$794,329
CEMA/VIP	\$19,900	\$19,900	\$19,900	\$19,900
General Fund Total	\$7,321,445	\$7,483,601	\$7,381,386	\$7,716,692
Park Genl Fund	\$2,273,000	\$2,325,812	\$2,481,918	\$2,424,000
Police Pension Fund	\$830,004	\$843,871	\$844,934	\$899,848
Redevelopment General Fund	\$238,352	\$247,263	\$256,483	\$267,817
Redevelopment Capital Fund	\$1,069,506	\$187,234	\$2,236,684	\$0
Motor Vehicle Highway Fund				
Department or Office				
<i>Administration Department</i>		\$189,853	\$172,941	\$173,250
<i>Reconstruction & Maintenance Department</i>		\$1,022,757	\$1,053,624	\$1,116,127
MVH Fund Total	\$993,379	\$1,212,610	\$1,226,565	\$1,289,377
LRS Fund	\$281,733	\$374,201	\$411,724	\$411,724
CCI Fund	\$90,000	\$90,000	\$115,000	\$115,000
Park Bonds & Lease Fund EXEMPT	\$189,024	\$189,024	\$189,024	\$189,024
Park Bonds & Lease Fund	\$1,316,368	\$1,449,188	\$1,439,938	\$1,432,488
Corporation Bonds Fund	\$2,210,289	\$2,154,267	\$1,482,648	\$1,050,642
ECON DEV LIT FUND	\$570,000	\$600,000	\$600,000	\$600,000
MCCD Fund	\$363,247	\$370,645	\$489,043	\$595,657
Law Enfrmnt Cont' Ed	\$45,500	\$45,500	\$45,500	\$45,500
Park/VIPS Public Safety Fund	\$6,000	\$6,000	\$6,000	\$6,000
Solid Wst Mngmnt Grant Fund	\$177,300	\$170,000	\$171,825	\$192,725
Redevelopment Bond & Int	\$243,268	\$239,068	\$234,868	\$230,668
PUBLIC SAFETY LIT FUND	\$463,309	\$320,000	\$476,950	\$500,000
IT and Communications Fund	\$217,420	\$218,020	\$201,663	\$211,766
Special Events Non Reverting Fund	\$75,037	\$70,531	\$91,431	\$85,256
Cardinal Campus Allocation Fund	\$0	\$0	\$0	\$347,375
	\$18,974,181	\$18,407,811	\$20,194,560	\$18,075,160

FY 2020 Sanitary District of Highland Executive Summary:				
Sanitary District	2017	2018	2019	2020
		FINAL	ADOPTED	PROPOSED
Sanitary District Operating Fund				
<i>Departments</i>				
Operating & Admin Department	\$191,049	\$191,283	\$162,912	\$139,802
Sanitation Solid Waste Department	\$2,028,492	\$2,110,361	\$2,206,579	\$2,539,818
Sanitary District Oper Fund Total	\$2,219,541	\$2,301,644	\$2,369,491	\$2,679,620
Sanitary District Bond & Interest Fund	\$1,392,124	\$2,198,058	\$2,516,521	\$2,353,859
Sanitary District Bond & Interest Fund Exempt	\$320,245	\$235,471	\$153,658	\$0
Totals:	\$3,931,910	\$4,735,173	\$5,039,670	\$5,033,479

FY 2020 Waterworks District of Highland Executive Summary:				
Waterworks District	2017	2018	2019	2020
			ADOPTED	PROPOSED
Waterworks District Bond & Interest Fund	\$162,776	\$159,864	\$151,952	\$144,196
Totals:	\$162,776	\$159,864	\$151,952	\$144,196

2. *Review of the matters likely to be on the Agenda for the Plenary Meeting of October 14, 2019.* The Clerk-Treasurer and the Town Council reviewed the matters known at that time to be likely place on the agenda of the plenary meeting of October 14, 2019.

There being no further business necessary or desired to be discussed by the Town Council, the regular study session of the Town Council of **Monday, October 07, 2019**, was adjourned at 7:04 o'clock p.m.

Michael W. Griffin, IAMC/MMC/CPFA/CPFIM/CMO
Clerk-Treasurer